

annually file with the county auditor the ratio which he has used of *adjusted market value to market value of all the taxable personal and real property within the taxing district, except property which by law, custom, or practice is valued by the commissioner of taxation.*

Sec. 2. Minnesota Statutes 1969, Section 273.12, is amended to read:

273.12 ASSESSMENT OF REAL PROPERTY. It shall be the duty of every assessor and board, in determining the value of lands for the purpose of taxation, and in fixing the assessed value thereof, to consider and give due weight to every element and factor affecting the market value thereof, including its location with reference to roads and streets and the location of roads and streets thereon or over the same, and to take into consideration a reduction in the acreage of each tract or lot sufficient to cover the amount of land actually used for any improved public highway and the reduction in area of land caused thereby, provided, that in determining the market value of vacant land, the fact that such land is platted shall not be taken into account. An individual lot of such platted property shall not be assessed in excess of the assessment of the land as if it were unplatted until the lot is improved with a permanent improvement all or a portion of which is located upon the lot, or for a period of three (3) years after final approval of said plat whichever is shorter. When a lot is sold or construction begun, the assessed value of that lot or any single contiguous lot fronting on the same street shall be eligible for reassessment. It shall be the duty of every assessor and board, in determining the value of lands for the purpose of taxation, and in fixing the assessed value thereof, to consider and give due weight to lands which are comparable in character, quality, and location, to the end that all lands similarly located and improved will be assessed upon a uniform basis and without discrimination.

Approved May 25, 1971.

CHAPTER 490—S.F.No.863

[Not Coded]

An act relating to the tax levy for general revenue purposes in the county of Hubbard.

Be it enacted by the Legislature of the State of Minnesota:

Changes or additions indicated by underline, deletions by ~~strikeout~~.

Section 1. **HUBBARD COUNTY; GENERAL REVENUE TAX LEVY.** Notwithstanding the provisions and limitations of Minnesota Statutes, Section 275.09 to the contrary, the board of county commissioners of the county of Hubbard may levy annually a tax for general revenue purposes at such a rate as will produce not to exceed \$175,000.

Sec. 2. Before any increase in the levy authorized by section 1 is made, the governing body of the governmental subdivision named in section 1 shall hold a public hearing on the question. Notice of the time and place of said hearing shall be published in one or more legal newspapers of general circulation in the area once in each week for two successive weeks prior to said hearing. The published notice shall be in a form determined by the governing body, which form shall be sufficient in size and prominent in format in order to attract the attention of the reader. In any event the notice shall be of a size at least two columns in width by six inches in length. The notice shall set forth the percentage of increase over the existing levy and the number of mills or dollars increase proposed.

Sec. 3. This act is effective upon its approval by the governing body of the governmental subdivision named in section 1, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 25, 1971.

CHAPTER 491—S.F.No.1106

An act relating to the commissioner of public safety; transferring certain powers from the commissioner of highways to the commissioner of public safety; amending Minnesota Statutes 1969, Sections 84.86; 84.87, Subdivision 1; 84.88; 126.15, Subdivision 4; 169.09, Subdivisions 7, 8, 9, 10, 11, 12, and 13; 169.10; 169.44, Subdivisions 1 and 2; 169.50, Subdivision 3; 169.522, Subdivision 1; 169.58, Subdivision 2; 169.63; 169.64, Subdivisions 2 and 5; 169.65; 169.66; 169.672; 169.68; 169.69; 169.71, Subdivision 1; 169.74, Subdivision 2; 169.75, Subdivision 4; 169.751; 169.76; 169.77, Subdivision 1; 169.771, Subdivision 3; 169.82; 169.973, Subdivision 2; 169.974, Subdivision 4; 169.98, Subdivision 2; 169.99, Subdivision 1; 169.993; 169.995; 169.996; 169.997; and 260.193, Subdivisions 5 and 6.

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